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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : **Esther C. Furhman**
Serial No. : **10/625,030**
Filed : **July 22, 2003**
For : **MAGNETIC JEWELRY CLASP WITH SAFETY CATCH**
Examiner : **Robert John Sandy**
Art Unit : **3677**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

LETTER

Enclosed for filing, please find a Power of Attorney.

Please charge any additional fees to Deposit Account No. 06-0515

Respectfully submitted,

Stephen E. Feldman
Reg. No. 22,473

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I hereby certify that this correspondence is being deposited with
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[Handwritten signature] 5-3-05



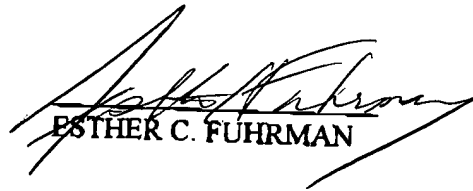
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POWER OF ATTORNEY

Applicant hereby revokes all previous powers of attorney, and appoints Stephen E. Feldman, P.C., of 12 East 41st Street, New York, New York 10017, Reg. No.22,473, its attorneys to prosecute the above application in the United States Patent and Trademark Office.

Dated: April 29, 2005


ESTHER C. FUHRMAN